Docket No.: 19036/41172

(PATENT)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of:

Ken Iwayama et al.

Application No.: 10/535,715 Confirmation No.: 7681

Filed: December 19, 2005 Art Unit: 2615

For: Wide Directionality Speaker System, and Cover

Attaching Construction for Plannar Direct-

Mounted Implements

Examiner: H. D. Le

AMENDMENT IN RESPONSE TO NON-FINAL OFFICE ACTION

MS Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Dear Sir:

INTRODUCTORY COMMENTS

In response to the Office Action dated December 18, 2006, please amend the above-identified U.S. patent application as follows:

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks/Arguments begin on page 8 of this paper.